

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 1ST JUNE 2007 / 11TH JYAISHTA 1929

WP(C).No. 16769 of 2007(U)

PETITIONER:

M/S.SOUTH INDIA CORPORATION (AGENCIES)
LTD., T.D ROAD NORTH END, COCHIN-35 REPRESENTED
BY ITS AUTHORISED SIGNATORY M.K.NANDAKUMAR.

BY ADV. SRI.V.P.SUKUMAR
SRI.JAIRAM.V.MENON

RESPONDENTS:

1. THE ASSISTANT COMMISSIONER, SPECIAL
CIRCLE-1, COMMERCIAL TAXES, ERNAKULAM.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.
3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD,
COCHIN-30.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 16769 of 2007

Dated, this the 1st day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against KGST and CST assessments for the year 2000-01 and since substantial amount of interest is charged under KGST Act, and since petitioner has claimed payment of Rs. 10 lakhs, there will be stay against recovery proceedings till disposal of the appeal on petitioner remitting Rs. 5 lakhs within three weeks from now. The appellate authority will take up the appeal and dispose of the same within three months from the date of making payment as above. The assessing officer will rectify the assessment and will give the credit for the full amount paid by the petitioner on production of evidence by the petitioner towards payment of tax. If the petitioner does not make payment as above, recovery proceedings will continue for recovering entire arrears.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)